

Form **1040**

Department of the Treasury — Internal Revenue Service

(99)

U.S. Individual Income Tax Return**2016**

OMB No: 1545-0074

IRS Use Only — Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning

, 2016, ending

, 20

See separate instructions.

Your first name and initial

Bernard

Last name

Sanders

Your social security number

If a joint return, spouse's first name and initial

Jane O

Last name

Sanders

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here.4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.5 ☐ Qualifying widow(er) with dependent child**Exemptions**6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.b ☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

51,145.

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8817

35 Domestic production activities deduction. Attach Form 8803

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. BAA

REV 01/25/17 1040-10-010

Form **1040** (2016)

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2016

Attachment
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

Bernard & Jane O. Sanders

| | | | | | |
|--|--|---|------------|--|---------|
| Medical and Dental Expenses | | Caution: Do not include expenses reimbursed or paid by others. | | | |
| 1 | Medical and dental expenses (see instructions) | 1 | 2,046. | | |
| 2 | Enter amount from Form 1040, line 38 | 2 | 1,062,626. | | |
| 3 | Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead | 3 | 79,697. | | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | | 0. |
| Taxes You Paid | | 5 State and local (check only one box): | | | |
| a | <input checked="" type="checkbox"/> Income taxes, or | 5 | 12,736. | | |
| b | <input type="checkbox"/> General sales taxes | 6 | 16,275. | | |
| 6 | Real estate taxes (see instructions) | 7 | | | |
| 7 | Personal property taxes | 8 | | | |
| 8 | Other taxes. List type and amount ► | 9 | | | 29,011. |
| 9 | Add lines 5 through 8 | | | | |
| Interest You Paid | | 10 | 21,418. | | |
| Note: Your mortgage interest deduction may be limited (see instructions). | | 11 | | | |
| 12 | Points not reported to you on Form 1098. See instructions for special rules | 12 | | | |
| 13 | Mortgage insurance premiums (see instructions) | 13 | | | |
| 14 | Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | | | |
| 15 | Add lines 10 through 14 | 15 | | | 21,418. |
| Gifts to Charity | | 16 | 10,600. | | |
| If you made a gift and got a benefit for it, see instructions. | | 17 | | | |
| 18 | Carryover from prior year | 18 | | | |
| 19 | Add lines 16 through 18 | 19 | | | 10,600. |
| Casualty and Theft Losses | | 20 | | | |
| 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 | | | |
| Job Expenses and Certain Miscellaneous Deductions | | 21 | 1,145. | | |
| 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Employee business expenses | | 22 | 900. | | |
| 22 Tax preparation fees | | 23 | | | |
| 23 Other expenses—investment, safe deposit box, etc. List type and amount ► | | 24 | 2,045. | | |
| 24 Add lines 21 through 23 | | 25 | 1,062,626. | | |
| 25 Enter amount from Form 1040, line 38 | | 26 | 21,253. | | |
| 26 Multiply line 25 by 2% (0.02) | | 27 | | | |
| 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 | | | |
| Other Miscellaneous Deductions | | 28 | | | |
| 28 Other—from list in instructions. List type and amount ► | | 28 | | | |
| Total Itemized Deductions | | 29 | | | 38,489. |
| 29 Is Form 1040, line 38, over \$155,650? | | | | | |
| <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. | | | | | |
| <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | | | | |
| 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | | | |

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2016

Attachment
Sequence No. **09**

| | | |
|---|--|--|
| Name of proprietor Bernard Sanders | | Social security number (SSN) [REDACTED] |
| A Principal business or profession, including product or service (see instructions). VEDA Commissioner | | B Enter code from instructions: 9 9 9 9 9 9 |
| C Business name. If no separate business name, leave blank. | | D Employer ID number (EIN) (see instr.) [REDACTED] |
| E Business address (including suite or room no.) ► [REDACTED] City, town or post office, state, and ZIP code | | |
| F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► | | |
| G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| H If you started or acquired this business during 2016, check here <input type="checkbox"/> | | |
| I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Income

| | | |
|---|---|------|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/> | 1 | 156. |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | 156. |
| 4 Cost of goods sold (from line 42) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | 156. |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 Gross income. Add lines 5 and 6 | 7 | 156. |

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

| | | | | | | |
|---|-----|------|-----|---|-----|--|
| 8 Advertising | 8 | | 18 | Office expense (see instructions) | 18 | |
| 9 Car and truck expenses (see instructions) | 9 | | 19 | Pension and profit-sharing plans | 19 | |
| 10 Commissions and fees | 10 | | 20 | Rent or lease (see instructions): | 20 | |
| 11 Contract labor (see instructions) | 11 | | 20a | a Vehicles, machinery, and equipment | 20a | |
| 12 Depletion | 12 | | 20b | b Other business property | 20b | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 | 21 Repairs and maintenance | 21 | |
| 14 Employee benefit programs (other than on line 19) | 14 | | 22 | 22 Supplies (not included in Part III) | 22 | |
| 15 Insurance (other than health) | 15 | | 23 | 23 Taxes and licenses | 23 | |
| 16 Interest | 16 | | 24 | 24 Travel, meals, and entertainment: | 24 | |
| a Mortgage (paid to banks, etc.) | 16a | | 24a | a Travel | 24a | |
| b Other | 16b | | 24b | b Deductible meals and entertainment (see instructions) | 24b | |
| 17 Legal and professional services | 17 | | 25 | 25 Utilities | 25 | |
| | | | 26 | 26 Wages (less employment credits) | 26 | |
| | | | 27a | 27a Other expenses (from line 48) | 27a | |
| | | | 27b | b Reserved for future use | 27b | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | | 28 | | 28 | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | 156. | 29 | | 29 | |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. | 30 | | 30 | | 30 | |
| 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32. | 31 | 156. | 31 | | 31 | |
| 32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited. | 32 | | 32a | <input type="checkbox"/> All investment is at risk. | 32b | <input type="checkbox"/> Some investment is not at risk. |

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Bernard Sanders

Social security number of person with self-employment income

Section B—Long Schedule SE**Part I Self-Employment Tax**

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

| | |
|--|---------------------|
| A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/> | |
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) | 1a |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z | 1b () |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions) | 2 799,535. |
| 3 Combine lines 1a, 1b, and 2 | 3 799,535. |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a 738,371. |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b |
| c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue | 4c 738,371. |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5b 0. |
| 6 Add lines 4c and 5b | 6 738,371. |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2016 | 7 118,500.00 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11 | 8a 118,500. |
| b Unreported tips subject to social security tax (from Form 4137, line 10) | 8b |
| c Wages subject to social security tax (from Form 8919, line 10) | 8c |
| d Add lines 8a, 8b, and 8c | 8d |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 |
| 11 Multiply line 6 by 2.9% (0.029) | 11 21,413. |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55 | 12 21,413. |
| 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | 13 10,707. |

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$7,560, or (b) your net farm profits² were less than \$5,457.

| | |
|---|--------------------|
| 14 Maximum income for optional methods | 14 5,040.00 |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,040. Also include this amount on line 4b above | 15 |

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,457 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

| | |
|--|-----------|
| 16 Subtract line 15 from line 14 | 16 |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2016
Attachment
Sequence No. **09**

| | | |
|---|--|---|
| Name of proprietor Bernard Sanders | | Social security number (SSN) [REDACTED] |
| A Principal business or profession, including product or service (see instructions): Recording Artist | | B Enter code from instructions: ► 7 1 1 5 1 0 |
| C Business name. If no separate business name, leave blank. Bernard Sanders | | D Employer ID number (EIN); (see instr.) [REDACTED] |
| E Business address (including suite or room no.) ► [REDACTED] City, town or post office, state, and ZIP code [REDACTED] | | |
| F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► | | |
| G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| H If you started or acquired this business during 2016, check here <input type="checkbox"/> | | |
| I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Income

| | | |
|---|---|--------|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ► <input type="checkbox"/> | 1 | 2,521. |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | 2,521. |
| 4 Cost of goods sold (from line 42) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | 2,521. |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 Gross income. Add lines 5 and 6 | 7 | 2,521. |

Part II Expenses. Enter expenses for business use of your home only on line 30.

| | | | | | |
|--|-----|--------|---|--|--|
| 8 Advertising | 8 | | 18 Office expense (see instructions) | 18 | |
| 9 Car and truck expenses (see instructions) | 9 | | 19 Pension and profit-sharing plans | 19 | |
| 10 Commissions and fees | 10 | | 20 Rent or lease (see instructions): | | |
| 11 Contract labor (see instructions) | 11 | | a Vehicles, machinery, and equipment | 20a | |
| 12 Depletion | 12 | | b Other business property | 20b | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 Repairs and maintenance | 21 | |
| 14 Employee benefit programs (other than on line 19) | 14 | | 22 Supplies (not included in Part III) | 22 | |
| 15 Insurance (other than health) | 15 | | 23 Taxes and licenses | 23 | |
| 16 Interest: | | | 24 Travel, meals, and entertainment: | | |
| a Mortgage (paid to banks, etc.) | 16a | | a Travel | 24a | |
| b Other | 16b | | b Deductible meals and entertainment (see instructions) | 24b | |
| 17 Legal and professional services | 17 | | 25 Utilities | 25 | |
| | | | 26 Wages (less employment credits) | 26 | |
| | | | 27a Other expenses (from line 48) | 27a | |
| | | | b Reserved for future use | 27b | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | | | | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | 2,521. | | | |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | | | 30 | | |
| 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. | | | 31 | 2,521. | |
| 32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. | | | 32a | <input type="checkbox"/> All investment is at risk. | |
| | | | 32b | <input type="checkbox"/> Some investment is not at risk. | |

Part III Cost of Goods Sold (see instructions)

| | | |
|-----------|--|-----------|
| 33 | Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation) | |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 |
| 36 | Purchases less cost of items withdrawn for personal use | 36 |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 |
| 38 | Materials and supplies | 38 |
| 39 | Other costs | 39 |
| 40 | Add lines 35 through 39 | 40 |
| 41 | Inventory at end of year | 41 |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 |

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) _____

44 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

| | |
|--|------------------|
| Startup Costs | 2,000. |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| 48 Total other expenses. Enter here and on line 27a | 48 2,000. |

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (IRS)

Profit or Loss From Business
(Sole Proprietorship)

Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0047

2016

Attachment
Sequence No. 09

Name of proprietor

Bernard Sanders

Social security number (SSN)

D. Enter code from instructions

3 9 9 3 9 9

D. Employer ID number (EIN) (see instructions)

A. Principal business or profession, including product or service (see instructions)

Book Author

C. Business name. If no separate business name, leave blank.

E. Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F. Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G. Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H. If you started or acquired this business during 2016, check here: ☒ Yes ☐ No

I. Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No

J. If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No

Part I Income

| | | | |
|---|---|---|----------|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/> | 1 | 840,485. |
| 2 | Returns and allowances | 2 | |
| 3 | Subtract line 2 from line 1 | 3 | 840,485. |
| 4 | Cost of goods sold (from line 42) | 4 | |
| 5 | Gross profit. Subtract line 4 from line 3 | 5 | 840,485. |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 | Gross income. Add lines 5 and 6 | 7 | 840,485. |

Part II Expenses. Enter expenses for business use of your home only on line 30.

| | | | | | | | |
|----|--|-----|---------|-----|---|-----|--------|
| 8 | Advertising | 8 | | 18 | Office expense (see instructions) | 18 | |
| 9 | Car and truck expenses (see instructions) | 9 | | 19 | Pension and profit-sharing plans | 19 | |
| 10 | Commissions and fees | 10 | | 20 | Rent or lease (see instructions) | 20a | |
| 11 | Contract labor (see instructions) | 11 | 19,877. | a | Vehicles, machinery, and equipment | 20b | |
| 12 | Depreciation | 12 | | b | Other business property | 20c | |
| 13 | Depreciation and section 179 expense deduction not included in Part III (see instructions) | 13 | | 21 | Repairs and maintenance | 21 | |
| 14 | Employer benefit programs (other than on line 19) | 14 | | 22 | Supplies (not included in Part III) | 22 | 1,500. |
| 15 | Insurance (other than health) | 15 | | 23 | Taxes and licenses | 23 | |
| 16 | Interest | | | 24 | Travel, meals, and entertainment | | |
| a | Mortgage (paid to bank, etc.) | 16a | | a | Travel | 24a | |
| b | Other | 16b | | b | Deductible meals and entertainment (see instructions) | 24b | 250. |
| 17 | Legal and professional services | 17 | | 25 | Utilities | 25 | |
| | | | | 26 | Wages (less employment credits) | 26 | |
| | | | | 27a | Other expenses (from line 48) | 27a | 2,000. |
| | | | | b | Reserved for future use | 27b | |

| | | | |
|----|---|----|----------|
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27a. | 28 | 43,627. |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7. | 29 | 796,858. |

30. Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 4562 unless using the simplified method (see instructions).

Simplified method (see instructions): enter the total square footage of: (a) your home _____ and (b) the part of your home used for business _____ Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30.

31. Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both Form 1040, line 13 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32. If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 12) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

Additional Medicare Tax

OMB No. 1545-0074

2016
Attachment
Sequence No. **71**

► If any line does not apply to you, leave it blank. See separate instructions.
► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

Name(s) shown on return

Bernard & Jane O. Sanders

Your social security number

[REDACTED]

Part I Additional Medicare Tax on Medicare Wages

| | | | | |
|---|---|---|----------|----|
| 1 | Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | 161,033. | |
| 2 | Unreported tips from Form 4137, line 6 | 2 | | |
| 3 | Wages from Form 8919, line 6 | 3 | | |
| 4 | Add lines 1 through 3 | 4 | 161,033. | |
| 5 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 5 | 250,000. | |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- | 6 | | 0. |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II | 7 | | 0. |

Part II Additional Medicare Tax on Self-Employment Income

| | | | | |
|----|---|----|----------|----------|
| 8 | Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.) | 8 | 738,371. | |
| 9 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 9 | 250,000. | |
| 10 | Enter the amount from line 4 | 10 | 161,033. | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | 11 | 88,967. | |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | | 649,404. |
| 13 | Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III | 13 | | 5,845. |

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

| | | | | |
|----|---|----|--|--|
| 14 | Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | |
| 15 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 15 | | |
| 16 | Subtract line 15 from line 14. If zero or less, enter -0- | 16 | | |
| 17 | Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV | 17 | | |

Part IV Total Additional Medicare Tax

| | | | | |
|----|--|----|--|--------|
| 18 | Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V | 18 | | 5,845. |
|----|--|----|--|--------|

Part V Withholding Reconciliation

| | | | | |
|----|---|----|----------|----|
| 19 | Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | 2,335. | |
| 20 | Enter the amount from line 1 | 20 | 161,033. | |
| 21 | Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | 2,335. | |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | 0. |
| 23 | Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) | 23 | | |
| 24 | Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) | 24 | | 0. |

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2016Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue Service (99)▶ Attach to your tax return.
▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

Your social security number or EIN

Bernard & Jane O Sanders

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

| | | | | |
|----|---|----|----|------|
| 1 | Taxable interest (see instructions) | | 1 | 139. |
| 2 | Ordinary dividends (see instructions) | | 2 | |
| 3 | Annuities (see instructions) | | 3 | |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) | 4a | | |
| b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) | 4b | | |
| c | Combine lines 4a and 4b | | 4c | |
| 5a | Net gain or loss from disposition of property (see instructions) | 5a | | |
| b | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) | 5b | | |
| c | Adjustment from disposition of partnership interest or S corporation stock (see instructions) | 5c | | |
| d | Combine lines 5a through 5c | | 5d | |
| 6 | Adjustments to investment income for certain CFCs and PFICs (see instructions) | | 6 | |
| 7 | Other modifications to investment income (see instructions) | | 7 | 0. |
| 8 | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 | | 8 | 139. |

Part II Investment Expenses Allocable to Investment Income and Modifications

| | | | | |
|----|---|----|----|----|
| 9a | Investment interest expenses (see instructions) | 9a | | |
| b | State, local, and foreign income tax (see instructions) | 9b | 1. | |
| c | Miscellaneous investment expenses (see instructions) | 9c | | |
| d | Add lines 9a, 9b, and 9c | | 9d | 1. |
| 10 | Additional modifications (see instructions) | | 10 | |
| 11 | Total deductions and modifications. Add lines 9d and 10 | | 11 | 1. |

Part III Tax Computation

| | | | |
|----------------------------|--|-----|------------|
| 12 | Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0- | 12 | 138. |
| Individuals: | | | |
| 13 | Modified adjusted gross income (see instructions) | 13 | 1,062,626. |
| 14 | Threshold based on filing status (see instructions) | 14 | 250,000. |
| 15 | Subtract line 14 from line 13. If zero or less, enter -0- | 15 | 812,626. |
| 16 | Enter the smaller of line 12 or line 15 | 16 | 138. |
| 17 | Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions) | 17 | 5. |
| Estates and Trusts: | | | |
| 18a | Net investment income (line 12 above) | 18a | |
| b | Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) | 18b | |
| c | Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- | 18c | |
| 19a | Adjusted gross income (see instructions) | 19a | |
| b | Highest tax bracket for estates and trusts for the year (see instructions) | 19b | |
| c | Subtract line 19b from line 19a. If zero or less, enter -0- | 19c | |
| 20 | Enter the smaller of line 18c or line 19c | 20 | |
| 21 | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions) | 21 | |

Form **8582**Department of the Treasury
Internal Revenue Service (99)**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

OMB No. 1545-1008

2016Attachment
Sequence No. **88**

Name(s) shown on return

Bernard & Jane O. Sanders

Identifying number

Part I 2016 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

| | | | |
|---|-----------|-----|--|
| 1a Activities with net income (enter the amount from Worksheet 1, column (a)) | 1a | | |
| b Activities with net loss (enter the amount from Worksheet 1, column (b)) | 1b | () | |
| c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) | 1c | () | |
| d Combine lines 1a, 1b, and 1c | 1d | | |

Commercial Revitalization Deductions From Rental Real Estate Activities

| | | | |
|---|-----------|-----|--|
| 2a Commercial revitalization deductions from Worksheet 2, column (a) | 2a | () | |
| b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) | 2b | () | |
| c Add lines 2a and 2b | 2c | () | |

All Other Passive Activities

| | | | |
|---|-----------|--------|--------|
| 3a Activities with net income (enter the amount from Worksheet 3, column (a)) | 3a | 2,521. | |
| b Activities with net loss (enter the amount from Worksheet 3, column (b)) | 3b | (0.) | |
| c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) | 3c | () | |
| d Combine lines 3a, 3b, and 3c | 3d | | 2,521. |

| | | | |
|--|----------|--|--------|
| 4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used | 4 | | 2,521. |
|--|----------|--|--------|

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

| | | |
|---|-----------|----|
| 5 Enter the smaller of the loss on line 1d or the loss on line 4 | 5 | |
| 6 Enter \$150,000. If married filing separately, see instructions | 6 | |
| 7 Enter modified adjusted gross income, but not less than zero (see instructions) | 7 | |
| Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8. | | |
| 8 Subtract line 7 from line 6 | 8 | |
| 9 Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions | 9 | |
| 10 Enter the smaller of line 5 or line 9 | 10 | 0. |

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

| | | |
|--|-----------|--|
| 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | 11 | |
| 12 Enter the loss from line 4 | 12 | |
| 13 Reduce line 12 by the amount on line 10 | 13 | |
| 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 | 14 | |

Part IV Total Losses Allowed

| | | |
|--|-----------|--|
| 15 Add the income, if any, on lines 1a and 3a and enter the total | 15 | |
| 16 Total losses allowed from all passive activities for 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return | 16 | |

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|--|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
| | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | (e) Loss |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c | | | | | |

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity | (a) Current year deductions (line 2a) | (b) Prior year unallowed deductions (line 2b) | (c) Overall loss |
|---|--|--|------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total. Enter on Form 8582, lines 2a and 2b | | | |

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|--|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
| | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
| Bernard Sanders | 2,521. | 0. | | 2,521. | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 3a, 3b, and 3c | 2,521. | 0. | | | |

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) |
|------------------|--|----------|-----------|--------------------------|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | 1.00 | | |

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|------------------|--|----------|-----------|--------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | 1.00 | |

Form **5695**Department of the Treasury
Internal Revenue Service**Residential Energy Credits**► Information about Form 5695 and its separate instructions is at www.irs.gov/form5695.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016Attachment
Sequence No. **158**

Name(s) shown on return

Bernard & Jane O. Sanders

Your social security number

[REDACTED]

Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a credit carryforward from 2015.

| | | | |
|---|---|----------|---|
| 1 | Qualified solar electric property costs | 1 | 19,900. |
| 2 | Qualified solar water heating property costs | 2 | |
| 3 | Qualified small wind energy property costs | 3 | |
| 4 | Qualified geothermal heat pump property costs | 4 | |
| 5 | Add lines 1 through 4 | 5 | 19,900. |
| 6 | Multiply line 5 by 30% (0.30) | 6 | 5,970. |
| 7a | Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ► | 7a | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11. | | | |
| b | Print the complete address of the main home where you installed the fuel cell property. | | |
| Number and street | | Unit No. | |
| City, State, and ZIP code | | | |
| 8 | Qualified fuel cell property costs | 8 | |
| 9 | Multiply line 8 by 30% (0.30) | 9 | |
| 10 | Kilowatt capacity of property on line 8 above ► _____ x \$1,000 | 10 | |
| 11 | Enter the smaller of line 9 or line 10 | 11 | |
| 12 | Credit carryforward from 2015. Enter the amount, if any, from your 2015 Form 5695, line 16 | 12 | |
| 13 | Add lines 6, 11, and 12 | 13 | 5,970. |
| 14 | Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) | 14 | 351,075. |
| 15 | Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50 | 15 | 5,970. |
| 16 | Credit carryforward to 2017. If line 15 is less than line 13, subtract line 15 from line 13 | 16 | |

For Paperwork Reduction Act Notice, see your tax return instructions. BAA

REV 01/23/17 Inltit.cjg,clp,sp

Form **5695** (2016)

Part II Nonbusiness Energy Property Credit

- 17a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶

17a ☒ Yes ☐ No

Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.

- b** Print the complete address of the main home where you made the qualifying improvements.

Caution: You can only have one main home at a time.

Number and street

Unit No.

City, State, and ZIP code

- c** Were any of these improvements related to the construction of this main home? ▶

17c ☐ Yes ☒ No

Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

- 18** Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)

18

- 19** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

- a** Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC

19a

- b** Exterior doors that meet or exceed the version 6.0 Energy Star program requirements

19b

- c** Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home

19c

- d** Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements

19d

- e** Maximum amount of cost on which the credit can be figured

19e

\$2,000

- f** If you claimed window expenses on your Form 5695 prior to 2016, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-

19f

0.

- g** Subtract line 19f from line 19e. If zero or less, enter -0-

19g

2,000.

- h** Enter the smaller of line 19d or line 19g

19h

0.

- 20** Add lines 19a, 19b, 19c, and 19h

20

0.

- 21** Multiply line 20 by 10% (0.10)

21

0.

- 22** Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

- a** Energy-efficient building property. Do not enter more than \$300

22a

- b** Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150

22b

150.

- c** Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50

22c

- 23** Add lines 22a through 22c

23

150.

- 24** Add lines 21 and 23

24

150.

- 25** Maximum credit amount. (If you jointly occupied the home, see instructions)

25

500.

- 26** Enter the amount, if any, from line 18

26

- 27** Subtract line 26 from line 25. If zero or less, **stop**; you cannot take the nonbusiness energy property credit

27

500.

- 28** Enter the smaller of line 24 or line 27

28

150.

- 29** Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)

29

351,225.

- 30** **Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50

30

150.